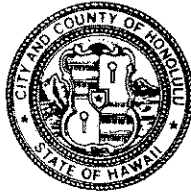


Bill 1

DEPARTMENT OF BUDGET AND FISCAL SERVICES
CITY AND COUNTY OF HONOLULU
530 SOUTH KING STREET, ROOM 208 • HONOLULU, HAWAII 96813
PHONE: (808) 768-3900 • FAX: (808) 768-3179 • INTERNET: www.honolulu.gov

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MAYOR
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February 5, 2008

CITY COUNCIL
HONOLULU, HAWAII
2008 FEB - 5 P 3:29
RECEIVED
MARY PATRICIA WATERHOUSE
DIRECTOR
MARK KOTO
DEPUTY DIRECTOR

The Honorable Todd K. Apo, Chair
and Members of the Budget Committee
Honolulu City Council
530 South King Street, Room 202
Honolulu, Hawaii 96813

Dear Chair Apo and Councilmembers:

We oppose Bill 1 (2008) that proposes a one-time real property tax credit not to exceed 40 percent of the total cost of a green roof installation.

Real property tax credits based on criteria not readily available in the City's tax records are burdensome and costly to administer and detract from the primary mission of the Division of Treasury which is to bill and collect real property tax revenue. For this particular tax credit, our concern is the requirements for eligibility are outside the purview of the Division of Treasury and the Department of Budget and Fiscal Services (BFS). Therefore, in addition to BFS, resources from at least two other departments - the Department of Planning and Permitting (plans review and building inspection) for the provision "applicable building codes and development regulations" and the Department of Parks and Recreation (botanists) for the provision "multiple layers of waterproofing, drainage, growing media and plant material, of which not less than 50 percent are indigenous to the Hawaiian Islands" - would need to be involved in managing the program.

Therefore, although we support initiatives that promote renewable energy technologies, we oppose Bill 1 (2008) because the difficulty in administering the program far outweighs its benefits.

Please call me at 768-3901 if you have any questions.

Sincerely,

Mary Pat Waterhouse, Director
Department of Budget and Fiscal Services

APPROVED:

Wayne M. Hashiro, P.E.
Managing Director

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